

ABSTRACT OF THE DISCLOSURE

- RAA  
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1. A coating composition to form a coating layer or film of a hydrophilic polyurethane resin having a moisture permeability and being substantially non-porous, which comprises, as an essential component, an isocyanate group-containing prepolymer obtainable by reacting diphenylmethane diisocyanate with the following polyoxyalkylene polyol:

10 A polyoxyalkylene polyol which contains at least 60 wt% of a polyoxyethylene polyol having at least three hydroxyl groups and having an oxyethylene group-content of at least 10 wt%, satisfies  $3.0 < n < 3.5$ , where n is the average number of hydroxyl groups, and has an average oxyethylene group-content of from 60 to 90 wt%.